



News Release

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IRS ESTABLISHES OFFICE OF PROFESSIONAL RESPONSIBILITY

WASHINGTON – The Internal Revenue Service announced today the creation of a new Office of Professional Responsibility as part of its ongoing modernization effort and the appointment of Brien Downing as director.

The Office of Professional Responsibility will be charged with enhancing the oversight of tax professionals. It replaces the office of the Director of Practice.

“The creation of the Office of Professional Responsibility and the appointment of a senior executive to lead the office are examples of our continuing commitment to ensuring the integrity of the American tax system and recognition of tax professionals as an integral part of effective tax administration,” said Acting Commissioner Bob Wenzel.

As Director of the Office of Professional Responsibility, Downing will lead an organization responsible for licensing “enrolled agents,” who are tax professionals who have met the requirements to represent clients before the IRS. His office will investigate allegations of misconduct and negligence against agents, attorneys, accountants and other professionals representing taxpayers before the IRS.

The new office will have more than twice the staff that was available under the previous organization. With the additional resources, the Office of Professional Responsibility will thoroughly concentrate on enforcing the standards of practice for those who represent taxpayers before the IRS as detailed in Circular 230.

“My office will coordinate its efforts with the associations of tax professionals in dealing with representatives who fail to meet the standards of professional conduct,” Downing said. “Tax professional organizations are close working partners with the IRS and they understand the problems that result when members abuse the tax system. The creation of this office is a direct result of the concerns of the professional organizations.”

Downing is a career IRS employee with 30 years in tax administration. For the past 10 years, he has served in a wide variety of executive positions. Most recently, Downing was the Director of Accounts Management in the IRS Small Business / Self Employed Division.

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Patrick McDonough, formerly the Director of Practice, will continue as the Executive Director of the Joint Board for the Enrollment of Actuaries, where he will be able to direct all his efforts toward enrolling actuaries and monitoring their conduct and continuing professional education. Enrolled Actuaries are individuals who specialize in the sections of the law governing the funding of employee pension plans. The Joint Board is an independent federal body, created by the Employee Retirement Income Security Act of 1974 (ERISA) and charged with responsibility for enrolling individuals to perform actuarial services for plans.

IRS Publication 947, *Practice Before the IRS and Power of Attorney*, describes, in detail, who can represent taxpayers before the IRS and what rules apply to professionals representing taxpayers. Publication 947 is available on the IRS Web site at www.irs.gov.

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